COMBINED DECLARATION AND POWER OF ATTORNEY

As a below named inventor, I hereby declare that:

Country

My residence, post office address and citizenship are as stated below next to my name.

I believe I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter which is claimed and for which a patient is sought on the invention entitled PARTICULATE WATER ABSORBING AGENT WITH IRREGULARLY PULVERIZED SHAPE. the excellentarior of the property of the property

	[] is attached hereto. [] was filed on		
	on	as Application Serial No.	and was amended
	[X] was described and claim	ed in PCT International Application No.	PCT/JP2005/006551 filed on March
ne clai	I hereby state that I have review ns, as amended by any amendm	ved and understand the contents of the ab ent referred to above.	ove-identified specification, including
itle 37	I acknowledge the duty to disc Code of Federal Regulations,	lose all information I know to be materials 1.56.	al to patentability in accordance with
	I hereby claim the benefit unde	er Title 35, United States Code, §I 19(e)(1) of any United States provisional
plicat	ion(s) listed below:		
pplicat -	U.S. Serial No.	Filing Date	Status
elow a tates a ie duty	U.S. Serial No. I hereby claim the benefit undend, insofar as the subject matter pplication in the manner provide to disclose all information I kn	r Title 35, United States Code, §120 of a of each of the claims of this application d by the first paragraph of Title 35, Unit w to be material to patentability as defi- liable between the filing date of the prior	Status In United States application(s) listed is not disclosed in the prior United ed States Code, §112, 1 acknowledge din Title 37. Code of Federal

for patent or inventor's certificate or of any PCT international application(s) designating at least one country other than the United States of America listed below and have also identified below any foreign application for patent or inventor's certificate or any PCT international application(s) designating at least one country other than the United States of America filed by me on the same subject matter having a filling date before that of the application(s) of which priority is claimed:

Japan .	2004-096083	March 29, 2004	[x] Yes	П No	
Japan	2004-211856	July 20, 2004	[x] Yes [] No		
PCT	PCT/JP2005/006551	March 29, 2005	[x] Yes	[] No	

Filing Date

Application No.

I hereby appoint the following attorneys and/or agents to prosecute this application and to transact all business in the Patent and Trademark Office connected therewith:

Combined Declaration and Power of Attorney Page 2 of 3 Pages

Y. Rocky Tsao, Reg. No. 34,053 Jianming Hao, Reg. No. 54,694 David L. Feigenbaum, Reg. No. 30,378

Full Name of Inventor: Kunihiko ISHIZAKI

Frank R. Occhiuti, Reg. No. 35,306 John F. Hayden, Reg. No. 37,640 John T. Kendall, Reg. No. 50,680

. Direct all telephone calls to Y. ROCKY TSAO at telephone number (617) 542-5070.

Direct all correspondence to the following:

26161 PTO Customer Number

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patents issued thereon.

Inventor's Signature: Residence Address: Citizenship: Post Office Address:	Sulta-shi, Osaka, Japan Japan A6-101, 2-7, Aoyamadai, Sulta-shi, Osaka 565-0875 Japan
Full Name of Inventor: Inventor's Signature: Residence Address: Citizenship: Post Office Address:	Takahiro KITANO Takahiro KITANO Date: April 19, 2006 Himeji-shi, Hyogo, Japan Japan 931-11, Hamada, Aboshi-ku, Himeji-shi, Hyogo 671-1242 Japan
Full Name of Inventor: Inventor's Signature: Residence Address: Citizenship: Post Office Address:	Yoshifumi ADACHI Yoshifusin Afachl Date: April , 19.2006 Himeji-shi, Hyogo 671-1242 Japan 931-11, Hamada, Aboshi-ku, Himeji-shi, Hyogo 671-1242 Japan

Combined Declaration and Power of Attorney Page 3 of 3 Pages

Full Name of Inventor:	Hiroko UEDA
Inventor's Signature:	Hivoko Veda Date: April 19, 2006
Residence Address:	Himeji-shi, Hyogo, Japan
Citizenship:	Japan
Post Office Address:	31-19, Hiramatsu, Otsu-ku, Himeji-shi, Hyogo 671-1145 Japan
Full Name of Inventor:	Katsuyuki WADA
Inventor's Signature:	Katsunuhi Wodu Date: April 19th, 2006
Residence Address:	Himeji-shi, Hyogo, Japan
Citizenship:	Japan
Post Office Address:	4-10-5, Taderahigashi, Himeji-shi, Hyogo 670-0081 Japan